

STATE OF ARKANSAS

Request for Extension of Time for Filing Income Tax Returns

Do not file this Extension Request if you have received an Extension of Time to File your Federal Income Tax Return.
(See Reverse Side for additional information).

APPROVED EXTENSION TO BE RETURNED TO:
(PREPARER'S OR TAXPAYER'S ADDRESS)

NAME AND ADDRESS OF TAXPAYER:

SSN/FEIN: _____

THIS BLOCK MUST BE COMPLETED ON ALL REQUESTS

1. Indicate type of return for which extension is being requested by checking appropriate box:

☐ INDIVIDUAL ☐ PARTNERSHIP ☐ FIDUCIARY ☐ S CORPORATION ☐ LIMITED LIABILITY COMPANY

☐ C CORPORATION - If requesting for (a) member(s) of a group filing an Arkansas consolidated return, request extension for the parent corporation and list the subsidiaries in the federal group eligible to file in the Arkansas consolidated group.

2. I request ☐ 30, ☐ 60 or ☐ 90 days extension of time until _____ to file a return for the
(Check Appropriate Box) (Extended Due Date)

tax year beginning _____, 19 _____ and ending _____, 19 _____.

If requesting an extension beyond the federal extended due date, attach a copy of the federal extension to this request.

3. Please state your reason for requesting an extension of time to file:

File this request in triplicate ON OR BEFORE THE DUE DATE OF RETURN. The original copy of the approved request must be attached to the face of the return when filed.

A request for an extension which is postmarked AFTER the due date of the tax return will NOT be considered. This also applies to an additional extension.

NOTE: By law an income tax return must be filed and the tax paid on or before the fifteenth (15th) day of the fifth (5th) month following the close of the Tax Year (May 15 for Calendar Year). This extension is an agreement by the Commissioner of Revenue to waive the statutory penalty for delinquency if the return is filed and the tax, with interest, is paid by the extension date.

Please mail to the following address:

INDIVIDUAL INCOME TAX SECTION
P. O. Box 3628
Little Rock, AR 72203-3628

CORPORATION INCOME TAX SECTION
P. O. Box 919
Little Rock, AR 72203-0919

DIVISION USE

- ☐ APPROVED: _____
- ☐ Your payment has been credited to your account.
- ☐ Federal extension honored. For automatic extension (Federal Form 4868) check the box on the face of the Arkansas return when filed. For the additional extension (Federal Form 2688) attach an approved copy to the front of Arkansas return when filed.
- ☐ INCOMPLETE: Please complete and return to address above.
- ☐ DENIED: Extension request not filed on time.
- ☐ DENIED: Inability to pay is not valid reason for requesting extension.

FILE THIS REQUEST IN TRIPLICATE

Instructions for Completion and Filing of Extension Request

FILING

Please note that Federal Extension Requests (both Form 4868 and Form 2688) will be honored as valid state extensions (Act 403 of 1981). If you have an automatic Federal Extension (Form 7004) or an approved additional extension (Form 7005) the time for filing your Arkansas Corporation Income Tax Return shall be extended until the due date of your Federal Return. See specific instructions on inside cover of Form AR1100CT. Therefore, If you have filed for and received a Federal Extension of time to file, it is not necessary to complete an Arkansas Extension Request (Form AR1055).

It is not necessary to file copies of Federal Extensions 4868 and 2688 with the Arkansas Income Tax Section **prior** to filing your Arkansas Tax Return. For the automatic extension (Federal Form 4868) simply check the box on the face of the Arkansas return when you are ready to file. For the additional extension (Federal Form 2688) merely attach a legible copy of the approved Federal Extension to the face of the Arkansas return when ready to file. If you use a Federal Extension Request, the approved extension dates are the same period for both the State of Arkansas and the Internal Revenue Service. Remember to include interest at the rate of ten percent (10%) per annum if tax is due the State of Arkansas.

If you determine from the above information that you still need to complete this form (AR1055), please follow the following instructions for completion of Form AR1055. Inability to pay a balance due on an Arkansas Tax Return is not a valid basis for requesting an extension of time to file your Arkansas Return.

COMPLETION OF FORM AR1055

Please use a typewriter or ball point pen to complete this form. Fill in applicable spaces and blocks.

Complete the form in triplicate. Send two copies to the Income Tax Section and retain one for your files. If your request for extension is approved, an approved copy will be returned to the address on the extension and the extra copy retained by the Income Tax Section.

The maximum extension that will be granted is ninety (90) days. In the case of extraordinary circumstances, up to an additional ninety (90) days may be granted. Those extraordinary circumstances will have to be fully justified, each case must stand on its own.

If an additional extension is needed, return your approved copy to the Income Tax Section with a cover letter requesting the amount of additional time needed and the reason(s) for the additional request. If additional time for filing is approved, the extension date will be advanced and the extension request returned to the address found on the extension request.

When the tax return is filed, attach the approved copy of Form AR1055 to the face of the tax return. Interest at the rate of ten percent (10%) per annum accrued from the original due date must be included in your remittance if tax is due the State of Arkansas.